IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

e patent application of

Paul Andrew MOSKOWITZ, et al.

Attorney Docket No.: YOR920000311US1

Serial No.:

09/846.830

Group Art Unit:

2645

Filing Date:

May 1, 2001

Examiner:

Hoosain, Allan

For:

SYSTEM AND METHOD FOR MAKING TELECOMMUNICATION CALLS

Honorable Commissioner of Patents Alexandria, Virginia 22313-1450

MAY 0 7 2004

APPOINTMENT OF ASSOCIATE ATTORNEY Technology Center 2800

Sir:

The undersigned attorney, who has been appointed as an attorney in the Combined Declaration and Power of Attorney for the above-identified application, hereby appoints Sean M. McGinn (Reg. No. 34, 386) of McGinn & Gibb, PLLC, 832 Old Courthouse Road, Suite 200, Vienna, Virginia 22182-3817, telephone number (703) 761 4100, his associate attorney to prosecute said application and to transact all business in the United States Patent and Trademark Office connected therewith.

Please direct all official communications to:

McGinn & Gibb, PLLC 8321 Old Courthouse Road; Suite 200 Vienna, Virginia 22182-3817 (703) 761-4100 Customer No.: 21254

Respectfully submitted,

Stephen C. Kaufman

Registration No. 29,551

**IBM** Corporation Intellectual Property Law Post Office Box 218 Yorktown Heights, New York 10598